

# COUNTY OF YORK

## MEMORANDUM

**DATE:** June 6, 2005 (BOS Mtg. 06/21/05)  
**TO:** York County Board of Supervisors  
**FROM:** James O. McReynolds, County Administrator  
**SUBJECT:** Request for Tax Refund

Section 58.1-3980 of the Code of Virginia provides that any taxpayer may apply to the appropriate assessing officer for refund of taxes paid as a result of an erroneous assessment. The application must be made within three years from the last day of the tax year for which the assessment was made. Therefore, an applicant may seek recovery of taxes for the current year and for the three prior tax years, together with interest at the same rate charged by the County for delinquent tax payments. If a penalty or interest has been paid by the taxpayer, that may be recovered also. The consent of the County Attorney to the refund must be obtained as required by Code § 58.1-3981. Any refund in excess of \$2,500 must be approved by the Board.

Attached is a request for a tax refund submitted by Animal Medical Center, asking for a refund of 2005 prorated Business License Tax due to the sale of its business to National Veterinary Associates on May 18, 2005.

Resolution R05-118 if adopted by the Board, will authorize the Commissioner of Revenue and the Treasurer to grant the requested refund in the amount of \$3,135.85, including accrued interest.

Barnett/3440:sw  
Attachments

- Request for Tax Refund
- Resolution R05-118